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September 17, 2004

TO COUNTY ASSESSORS:

CONTRA COSTA COUNTY
ASSESSMENT PRACTICES SURVEY

No. 2004/050

A copy of the Contra Costa County Assessment Practices Survey Report is enclosed for your information. The Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable Gus S. Kramer, Contra Costa County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. This report, including the assessor's response, constitutes the final survey report, which is distributed to the Governor, the Attorney General, and the State Legislature; and to the Contra Costa County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

The BOE's County Property Tax Division performed fieldwork for this survey from March through August 2003. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

Mr. Kramer and his staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

We hope that you find this and other survey reports useful, and we invite comments and suggestions for their improvement.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:jm
Enclosure